Case 1:08-cv-01161

STATEMENT OF ADDITIONAL REPORTABLE HOURS DUE FOR SCHECK INDUSTRIAL CORP. FOR THE PERIOD APRIL 1, 2005 TO SEPTEMBER 30, 2007 2428 N. North • Peoria, IL 61604 E-mail: admin@romolocpa.com • Phone 309.682.2001 • Fax 309.682.2045

Certified Public Accountants

Independent Accountants' Report On Applying Agreed-Upon Procedures

To the Delinquency Committee of Carpenters Pension and Retirement Savings Funds of Illinois Geneva, Illinois

Case 1:08-cv-01161

At your request we have applied certain agreed upon procedures specified by Carpenters Pension and Retirement Savings Funds of Illinois as described in the attached supplement, to the selected payroll and related records of Scheck Industrial Corporation (the Employer) who has agreed to submit their records for the period April 1, 2005 to September 30, 2007. These procedures were designed to determine if the data submitted by the Employer is in compliance with the reporting provisions of the Carpenters Pension and Retirement Savings Funds of Illinois Trust Agreements. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation generally regarding the sufficiency of the procedures described in the attached supplement either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you. This report relates only to the items specified above and does not extend to any financial statements of the Employer taken as a whole.

In connection with the above procedures, certain matters came to our attention that caused us to believe that additional Employer contributions, as shown in the summary of amounts due, were due to the Funds in the amount of \$41,493.10.

This report is intended solely for the information of the Employer and the Carpenters Pension and Retirement Savings Funds of Illinois and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Romolo & Associates

Certified Public Accountants

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January 21, 2008

SUPPLEMENT FOR AGREED UPON PROCEDURES

- 1. Obtained a basic understanding of the Employer's payroll and fringe benefit reporting system.
- 2. Obtained access to some or all of the following accounting records from the Employer:
 - * Weekly payroll registers
 - * State unemployment tax Forms, UC-3s
 - * Federal payroll tax Forms 941s, 940s, and/or W-2s
 - * Other trades fringe benefit reports
 - * The monthly remittance reports for your Fund
- 3. To determine that we were provided with the entire payroll we performed the following procedure:
 - * Agreed gross wages per the Employer's payroll records to its payroll tax returns on a test basis.
- 4. In order to determine that all hours for covered work were properly reported to the Funds we performed the following procedures on a test basis for some or all of the employees:
 - Determined classifications of employees and union affiliation.
 - * Compared hours worked by covered employees to the hours reported on the Employer's monthly remittance reports.
 - * Reported all hours, if applicable, as due for any employee whose occupation could not be determined.
- 5. Reviewed findings with the Employer Representative at the conclusion of our procedures and discussed possible delinquencies.

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The second section of the second section of the second section of the second section of the second section sec	TOTAL SUM	IMARY O	TOTAL SUMMARY OF AMOUNTS DUE			
The second secon	April 1, 2005	ဥ	September 30, 2007	2007		
			2005	2006	2007	TOTAL
PENSION		The state of the s			\$ 38,201.63 \$ 38,201.63	\$ 38.201.63
SUBTOTAL		N. D. P. C.			\$ 38,201.63 \$ 38,201.63	\$ 38,201.63
INTEREST					\$ 3,291.47 \$ 3,291.47	\$ 3,291.47
TOTAL DUE					\$ 41,493.10 \$ 41,493.10	\$ 41,493.10
AND COLORS OF THE COLORS OF TH						
manada, A minimum and a manada						

Scheck Industrial Corp IEBC	Unreported Regular Hours	For period 1/1/2007 - 9/30/2007
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					Local	1691							
	January	February	March	April	May	June	July	August	September				Total
BURDETTE JOSEPH A	0.00	0.00	0.00	0.00	0.00	0.00	147.00	154.50	0.00	0.00	0.00	00.00	301.50
BUTLER MICHAEL	0.00	00:00	0.00	0.00	0.00	0.00	107.00	00:00	0.00	0.00	0.0	0.0	107.00
CALLIHAN JAMES W	0.00	00:0	0.00	0.00	00.0	0.00	96.00	0.00	0.00	0.00	0.00	00.0	00:9 6
CARLISLE ANDREW S	0.00	0.00	0.00	0.00	00.00	0.00	107.00	00:00	00.0	00:0	0.00	0.00	107.00
CORLEY JOSEPH	0.00	00:00	0.00	0.00	0.00	0.00	89.50	0.00	00.00	0.00	0.00	8.00 0.00	89.50
EMERSON JR DRURY L	0.00	0.00	0.00	0.00	00.0	0.00	152.00	00.0	0.00	0.00	0.00	0.0	152.00
FANNING ALAN D	00'0	0.00	0.00	0.00	0.00	0.00	84.00	0.00	0.00	00:0	0.00	0.00	64.00
GRAMMER KYLE E	0.00	0.00	00'0	00.00	0.00	0.00	147.00	159.90	0.00	0.00	0.00	0.00	306.90
HONEGGER BRETT A	0.00	00.0	0.00	0.00	0.00	0.00	147.00	0.0	0.00	0.00	0.00	00.0	147.00
LYONS KALIN W	0.00	0.00	00.0	0.00	0.00	0.00	00.66	0.00	00:00	00.00	0.00	8.0	00 66
MCKINNEY BILL G	00'0	0.00	00:0	0.00	0.00	0.00	24.00	0.00	0.00	00.0	0.00	0.00	24.00
MILLS ROBERT A	0.00	0.00	0.00	0.00	0.00	0.00	102.50	0.00	0.00	0.00	0.00	0.00	102.50
MORETZ BENJAMIN W	0.00	0.00	0.00	0.00	0.00	0.00	77.40	0.00	0.00	0.00	0.00	00.0	77.40
MORETZ JR ROBERT	0.00	0.00	0.00	00.0	00:00	0.00	104.00	0.00	0.00	0.00	0.00	0.00	104.00
MORRIS JERRY A	0.00	0.00	00:00	0.00	0.00	00.0	131.00	120.00	0.00	0.00	0.00	0 0 0	251.00
MUELLER JIMMY L	0.00	0.00	0.00	0.00	0.00	0.00	00'66	0.00	00:00	0.00	0.00	00:0	00:66
Unreported Regular Hours	00.00	00.00	00.00	00:00	00:00	00.00	1693.40	434.40	00.0	00:0	00:00	00.0	2127.80
Amounts Due PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,329.74	\$2,649.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12,979.58
Total Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,329.74	\$2,649.84	\$0.00	\$0.00	\$0.00	\$0.00	\$12,979.58
Rates PENSION	0.000	0.000	0.000	0.000	6,100	6.100	6.100	9.100	6.100	0.000	0.000	0.000	

Scheck Industrial Corp IEBC	Unreported Regular Hours	For period 1/1/2007 - 9/30/2007
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					LOCAL								
	January	February	March	April	May	June	App.	August	September				Total
POTTS ROBERT M	0.00	0.00	0.00	0.00	0.00	0.00	103.20	0.00	0.00	0.00	0.00	00.0	103.20
SHORT JIMMY D	0.00	0.00	00'0	0.00	0.00	0.00	136.90	39.50	0.0	0.0	00.0	9.9	178.40
THOMPSON NICHOLAS	0.00	0.00	0.00	0.00	00.0	0.00	129.90	0.00	0.00	0.00	0.00	00:0	129.90
VANDEVEER II KENNETH	00:0	0.00	0.00	00.0	0.00	00.0	138.00	00.0	0.00	0.00	00.0	8 8 8	138.00
WOOD DANNY R	00.0	0.0	0.00	0.00	00.0	0.00	152.00	154.50	0.00	0.0	0.00	000	306.50
Unreported Regular Hours	0.00	00:00	0.00	0.00	0.00	00.00	658.00	194.00	00.0	00:0	00.0	0.00	852.00
Amounts Due PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,013.80	\$1,183.40	\$0.00	\$0.00	\$0.00	\$0.00	\$5,197.20
Total Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,013.80	\$1,183.40	\$0.00	\$0.00	\$0.00	\$0.00	\$5,197.20
Rates PENSION	0.000	0.000	0.000	0.000	8.100	6.100	6.100	6,100	6.100	0.000	0000	0.000	

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	January	January February	March	April	May	June	ynry	August	August September				Total
Unreported Regular Hours for Local: 1051	s for Local: 10	151											
	00.00	00.0	0.00	0.00	00.0	0.00	2351.40	628.40	0.00	00.00	0.00	0.0	2979.80
Amounts Due	THE REAL PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS	MATERIAL SECTION OF SECTION AND SECTION OF SECTION SECTIONS SECTIONS SECTIONS SECTIONS SECTIONS SECTIONS SECTIONS SECTIONS SECTION SEC	PRINCIPLE OF CONTRACTOR AND ADDRESS AND AD	-				and described for the description of the descriptio	en e				- Andrewson Andrewson
PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$14,343.54	\$3,833,24	\$0.00	\$0.00	\$0.00	\$0.00	\$18,176.78
Total Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 00.08	\$14,343.54	\$3,833.24	\$0.00	\$0.00	\$0.00	\$0.00	\$18,176.78
Interest Due	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,290.92		\$0.00	\$0.00	\$0.00	\$0.00	\$1,578.40
Rates	CONTRACTOR OF THE PROPERTY OF	Proprieto / Principal Compress (Astronomic & Astronomic	***************************************	Control of the Contro									
PENSION	0.000	00000	0.000	0.000	6.100	6.100	6.100	6.100	6.100	000	000	0000	

Scheck Industrial Corp IEBC	Unreported Overtime Hours	ror period 1/1/2007 - 9/30/200
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				•	Local:	1051							
•	January	February	March	April	May	June	July	August	September				Total
BURDETTE JOSEPH A	00.0	00:00	00.0	00'0	00.0	0.00	87.00	127.30	00:00	0.00	0.00	0.00	224.30
BUTLER MICHAEL	00'0	0.00	0.00	00.0	00.0	0.0	71.40	00.0	0.00	00.0	0.00	0.00	71.40
CALLIHAN JAMES W	00'0	0.00	0.00	00.0	0.00	0.0	43.90	00.0	0.00	0.00	0.00	0.00	43.90
CARLISLE ANDREW S	0.00	0.00	0.00	00.0	0.00	0.00	52.00	00.0	00:0	0.0	0.00	°.0	62.00
CORLEY JOSEPH	0.00	0.00	00:00	0.00	0.00	0.00	55.00	0.00	00:0	0.0	00.0	0.0	92:00
Crum, Ronald Jr.	0.00	0.00	0.00	00.0	0.00	0.00	8.00	0.00	00:0	0.00	0.00	0.00	8.00
EMERSON JR DRURY L	0.00	0.00	0.00	0.00	00:0	0.00	130.50	00.0	0.0	0.0	0.00	0.00	130.50
FANNING ALAN D	00:00	0.00	0.00	00.0	0.00	00.0	39.90	0.00	00.0	0.00	0.00	0.00	39.90
GRAMMER KYLE E	0.00	0.00	0.00	0.00	0.00	00.0	123.90	165.00	0.9 0.0	00.0	0.00	0.00	288.90
HONEGGER BRETT A	0.00	0.00	0.00	00.0	00.0	00.0	65.00	00.0	00:0	0.00	0.00	0.00	65.00
LYONS KALIN W	00.00	0.00	0.00	0.00	0.00	00.0	51.50	00:0	0.00	0.00	00:00	0.00	51.50
MCKINNEY BILL G	0.00	0.00	0.00	0.00	0.00	00.0	15.00	00.0	00.0	0.00	00:00	0.00	15.00
Miller, Marshall D.	0.00	0.00	00:00	0.00	0.00	00.0	2.00	00.0	0.00	8	00:0	00.0	5.00
MILLS ROBERT A	0.00	0.00	0.00	0.00	0.00	00.0	62.00	00.0	0.0	00.00	00:0	0.00	62.00
MORETZ BENJAMIN W	0.00	0.00	0.00	0.00	0.00	0.00	42.50	8.0	0.00	0.0	00.00	0.00	42.50
MORETZ JR ROBERT	00.00	0.00	0.00	0.00	0.00	0.00	68.00	00:0	0.00	0.00	9.0	00.0	68.00
Unreported Overtime Hours	0.00	0.00	0.00	00:00	0.00	0.00	927.60	292.30	0.00	0.00	00.0	0.0	1219.90
Amounts Due PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,487.57	\$2,674.55	\$0.00	\$0.00	\$0.00	\$0.00	\$11,162.12
Total Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,487.57	\$2,674,55	\$0.00	\$0.00	\$0.00	\$0.00	\$11,162.12
Rates PENSION	0.000	0.000	0.000	0.000	9.150	9.150	9.150	9.150	9.150	0.000	0.000	0.00	

Scheck Industrial Corp IEBC Unreported Overtime Hours For period 1/1/2007 - 9/30/2007

					Local:	1001							
1	January	February	March	April	May	June	July	August	September				Total
MORRIS JERRY A	0.00	0.00	0.00	0.00	0.00	0.00	74.90	143.50	0.00	0.00	0.00	0.00	218.40
MUELLER JIMMY L	0.0	00.0	00:00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	50.00
POTTS ROBERT M	0.00	0.00	0.00	0.00	00.00	0.00	53.30	0.00	00.0	00.00	00.0	000	53.30
SHERWIN RONALD L	0.0	0.00	00:00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	00.0	8.00
SHORT JIMMY D	00.00	0.00	0.00	00.00	0.00	0.00	102.90	22.50	0.00	0.00	0.00	0.00	125.40
SMITH DARRYL D	0.00	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.0	8.00
THOMPSON NICHOLAS R	0.00	0.00	0.00	00.00	00:00	0.0	102.50	0.00	0.00	0.00	0.00	0.00	102.50
VANDEVEER II KENNETH	0.00	0.00	0.00	00.0	0.00	0.00	92.00	25.00	000	0.00	00.0	8	117.00
WOOD DANNY R	0.00	0.00	0.00	0.00	0.00	0.0	119.50	168.50	00.0	0.00	0.00	000	286.00
Unreported Overtime Hours	00.00	0.00	0.00	0.00	00.00	0.00	611.10	357.50	0.00	0.00	0.00	0.0	968.60
Amounts Due PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,591.59	\$3,271.14	\$0.00	\$0.00	80.00	00:08	\$8.862.73
Total Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,591.59	\$3,271.14	\$0.00	\$0.00	\$0.00	\$0.00	\$8,862.73
Rates PENSION	0.000	0.000	0.00.0	0.000	9.150	9.150	9.150	9.150	9.150	0.000	0.000	0.000	

	January	January February	March	April	May	June	γηης	August	August September				Total
Unreported Overtime Hours for Local: 1051	for Local:	1051											
	00.0	0.00	0.00	0.00	0.00	0.00	1538.70	649.80	0.00	0.0	0.00	0.0	2188.50
Amounts Due	Professional Community of the Community	Address of all delications where the same is seen to see the property of the same and the same a					latera de marce e como que en como ademada mando por como de c	فارجاء بالقارب رزافان سندرا سفسول زارا والتأفيد وسور			and the second s		****
PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,079.16	\$5,945.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$20,024.85
Total Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,079.16	\$5,945.69	\$0.00	\$0.00	\$0.00	\$0.00	\$20,024.85
Interest Due	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,267.14	\$445.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$1,713.07
Rates	THE WASHINGTON THE COURSE OF T	E de s'els s'els d'Agric de Adultum monern que en appropriet propriet propriet de constant de la constant de c	es es produces de la companya de la										
PENSION	0.000	0000	0.000	0000	9.150	9.150	9 150	9.150	9.150	0000	000 0	0000	